


Government of the District of Columbia
Office of the Chief Financial Officer



Natwar M. Gandhi
Chief Financial Officer

MEMORANDUM

TO: The Honorable Phil Mendelson
Chairman, Council of the District of Columbia

FROM: Natwar M. Gandhi
Chief Financial Officer 

DATE: December 17, 2012

SUBJECT: Fiscal Impact Statement – “United House of Prayer for All People Real Property Tax Exemption Technical Emergency Act of 2012”

REFERENCE: Draft legislation, shared with the Office of Revenue Analysis on December 12, 2012

Conclusion

Funds are sufficient in the FY 2013 through FY 2016 budget and financial plan to implement the bill.

Background

On October 11, 2011, the Council enacted a real property tax exemption for the United House of Prayer for All People,¹ though the legislation was enacted subject to appropriations. Subsequently, in Subtitle VII (A) of the Fiscal Year 2013 Budget Support Act of 2012 (“FY 2013 BSA”),² the Council repealed the subject to appropriations clause from the tax exemption bill, thus providing funding for the tax exemption. The FY 2013 BSA inadvertently also repealed the tax exemption bill’s applicability clause, which reads: “This section shall apply as of March 1, 2011.” This bill restores that applicability clause.

Financial Plan Impact

Funds are sufficient in the FY 2013 through FY 2016 budget and financial plan to implement the bill. The deletion of the tax exemption bill’s applicability clause was inadvertent, and the costs of the exemption are already included in the budget and financial plan.

¹ “United House of Prayer Real Property Tax Exemption Act of 2011,” effective December 2, 2011 (D.C. Law 19-51, § 3; D.C. Official Code § 47-1086).

² Effective September 20, 2012 (D.C. Law 19-168; 59 DCR 8025).